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December 17, 2009

RAMON J. HIRSIG  
Executive Director  
No. 2009/064

TO COUNTY ASSESSORS:

ASSESSORS' HANDBOOK SECTION 534,  
RURAL BUILDING COSTS

The 2010 edition of Assessors' Handbook Section 534 (AH 534), *Rural Building Costs*, updates some costs contained in previous editions and includes new data. In previous years, hard copies of the loose-leaf pages were made available to interested parties. However, due to budget constraints, the 2010 version of AH 534 is only available on the Board's website. The entire text, photographs, and drawings of AH 534 are posted to the Board's website at [www.boe.ca.gov/proptaxes/ahcont.htm](http://www.boe.ca.gov/proptaxes/ahcont.htm).

The compilation of cost factors and specifications for the *Rural Building Costs* handbook is a continuous process. Your comments and input will help to make this handbook a more useful product.

If you have any questions or comments regarding this handbook, please contact Mr. Ken King at 916-324-2742 or [kenneth.king@boe.ca.gov](mailto:kenneth.king@boe.ca.gov)

Sincerely,

/s/ David J. Gau

David J. Gau  
Deputy Director  
Property and Special Taxes Department

DJG:kk